



The Directors
5N Plus UK Limited
1-4 Nielson Road
Finedon Road Industrial Estate
Wellingborough
Northamptonshire
NN8 4PE

17 December 2015

Dear Sirs

Statement of Circumstances connected with our ceasing to hold office as Auditors

In accordance with Section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of 5N Plus UK Limited, registered no. 00244498 (the Company) effective from 17 December 2015, which we consider should be brought to the notice of the Company's shareholders or creditors.

Yours faithfully

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP

FRIDAY



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COMPANIES HOUSE

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